FOR MYSORE STATE

REVENUE (~~1955~~ 1950) Department

RD, SERIES.

G.O. NO. 219

Dated 26th January 1950

[Despatch Abstract.]

TAX - The Madras General Sales Tax Act, 1939 - Section 7 - ~~Exemption~~ Finished articles of industrial manufacture on which rebate is allowed - Typewriters and the brushes and ribbons used in connexion with them - Inclusion - Notification - Published.

REVENUE DEPARTMENT.

SUBJECT.

M.G.S.T. Act - Section 7 - List of articles eligible for rebate - inclusion of typewriter ribbon - recommended

Madras: Ref.A.5913/49-2 Dated 10-11-1949.

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Md.S.M.Hussain,
Secretary, Commercial Taxes, Bd. of Revenue.

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W.R.S. Satthianathan Esq., I.C.S, Commissioner of Comml. Taxes.

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Read:- From the C.T.O.Malabar Ref.B.1776/49 Dt. 13-7-1949.
Reports From the Deputy Commissioners.

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Reference:-

The Commercial Tax Officer, Malabar has raised a doubt whether 'Typewriters, ribbons and brushes' may be classified under item 20 of the list of articles eligible for rebate. The Deputy Commissioners who have been consulted in the matter, agree with the view of the C.T.O., The Board has examined the question and considers that Typewriters which are produced in engineering works or workshops fall under item 20 of the list and are eligible for rebate; but ribbons and brushes are not produced in engineering works or workshops or foundries. However brushes are included in item 56 of the list and are therefore eligible for rebate "Ribbons" do not come under any of the items in the list.

2. But the Board feels that there is no reason to refuse rebate for 'ribbons' when Typewriter machines, brushes etc. are eligible for it. It therefore recommends that the Govt. may be pleased to include ribbons as a specific addition to 'Lace' item 24 of the list of articles notified under Sec.7 of the Act.

To
The Secy. to Govt.
Revenue Dept.

For Secretary (CT.)

True Copy
[illegible]
Superintendent

Compared by
1. V. Ramadoss 2/6
2. T. L. Sarma.

REVENUE DEPARTMENT

G.O. No. 219, 24th January 1950

Tax—The Madras General Sales Tax Act, 1939—Section 7—Finished articles of industrial manufacture on which rebate is allowed—Typewriters and the brushes and ribbons used in connexion with them—Inclusion—Notification—Published.

READ—the following paper :—

From the Board of Revenue, dated 10th November 1949, Reference No. A. 5913/49-2.

Order—No. 219, Revenue, dated 24th January 1950.

The Government are advised that the view of the Board of Revenue expressed in paragraph 1 of its reference read above that typewriters fall under item 20 in the list of articles of industrial manufacture eligible for rebate under section 7 of the Madras General Sales Tax Act, 1939, is not free from doubt. The Government, therefore, consider it desirable that typewriters and the brushes and ribbons used in connexion with them should be included as a specific item in the list.

2. The appended notification will be published in the *Fort St. George Gazette.*

(By order of His Excellency the Governor)

V. K. RAO,
Deputy Secretary to Government.

To the Board of Revenue (Commercial Taxes).
,, the Deputy Commissioners of Commercial Taxes.
,, all Commercial Tax Officers (with copies to Assistant Commercial Tax Officers and Deputy Commercial Tax Officers).

To the Legal Department.
,, Public Works (Information and Publicity) Department.
,, Superintendent, Government Press, for publication of the notification.

[Appendix

APPENDIX.

NOTIFICATION.

In exercise of the powers conferred by section 7 of the Madras General Sales Tax Act, 1939 (Madras Act IX of 1939), His Excellency the Governor of Madras hereby makes the following amendment to Revenue Department Notification No. 845, dated the 19th September 1939, published at page 1248 of Part I of the *Fort St. George Gazette*, dated the 26th September 1939, as subsequently amended, notifying the finished articles of industrial manufacture for purposes of rebate :—

AMENDMENT.

In the list of articles to the said notification, the following item shall be added at the end, namely :—

"59. Typewriters and the brushes and ribbons used in connexion with them."